



Page County Tourism Council

County Government Center · 103 S. Court St. · Luray, VA 22835

Agenda
Regular Meeting
Board Room — 2nd floor
4 p.m. Feb. 15, 2023

Call to Order

Adoption of Agenda

Action Matters

Approval of meeting minutes: Jan. 11, 2023

Old Business

- pagevalley.org
- Winter 2023 tourism newsletter
- Page Valley Launch Party: English Henry
- Marketing update, print and digital ads: Rebecca Armstrong
- Winter 2023 MLP and DMO marketing grants
- Budget discussion

New Business

- TOT Code Amendment
- ViewPoint Video project

Director's Report

Open Public Comments

Council Members' Time

Adjourn

**Minutes
Page County Tourism Council
Regular Meeting
Jan. 11, 2023**

Members Present

Helen Morton, Chairman / Industrial Representative
Karen Riddle, Vice Chair / District 2
Seretha Judy, District 1
Randy Howan, District 3
Bart Price, District 4
Charlie Jenkins, District 5
J.D. Cave, At-Large

Staff Present

Nina Long, Economic Development and Tourism Director
Rebecca Armstrong, Communications and Marketing Coordinator
English Henry, Economic Development and Tourism Specialist

Others Present

Bill Huffman, Luray Caverns Corp. / Luray-Page County Chamber of Commerce Board of Directors
Gina Hilliard, Luray-Page County Chamber of Commerce President
Cathy Herbert, Luray resident

Call to Order

Chairman Helen Morton called to order the regular meeting of the Page County Tourism Council at 4 p.m. on Wednesday, Jan. 11, 2023, in the Board of Supervisors' Room, located on the second floor of the Page County Government Center at 103 S. Court St. in Luray.

Adoption of Agenda

Councilman Cave moved that the Tourism Council adopt the agenda as presented. The motion was seconded by Councilman Jenkins and passed unanimously.

Action Matters

Approval of meeting minutes

A motion made by Councilwoman Judy and seconded by Councilman Price to approve the minutes of the Dec. 14, 2022 Page County Tourism Council meeting as presented passed unanimously. Chairman Morton told council members that the Sept. 14, 2022 tourism council meeting did not meet quorum requirements and that no actions were taken during that gathering.

Old Business

Director of Economic Development and Tourism Nina Fox reported that she that morning met with Harrisonburg-based content vendor The Downtown Creative to talk about social media marketing initiatives and strategies. Fox told Council members that she would keep the them updated as efforts progressed.

New Business

Economic Development and Tourism Update: Nina Fox

Council members greeted Fox with applause in recognition of her return to the director of economic development and tourism role on Jan. 3. Fox reported that the department's chief focus would continue to be the new website pagevalley.org until the site's hard launch in mid-February. Other top projects include completing ARPA-approved projects, scheduling a community launch party for the new website, budget planning for the upcoming fiscal year and new and ongoing marketing projects. Fox noted that work in 2022 focused on identifying and understanding Page Valley's tourism market, while 2023 projects will prioritize launching brand and strategic marketing projects.

The Council discussed contracting services with Kathy Moore, a marketing, branding and public relations strategist based in Staunton at Moore Public Relations. Councilwoman Riddle made a motion to recommend that the County earmark \$100,000 in FY2023 Transient Occupancy Tax (TOT) revenue for those services. The motion was seconded by Councilman Howan and passed unanimously. Fox noted that she was set to review a final proposal and that the Page County Board of Supervisors must approve all TOT allocations.

Council members discussed recent news media coverage and social media responses regarding Fox's return to the director position, after resigning in October. Council members voiced their support of Fox in the role. Chairman Morton encouraged fellow Council members to reach out to their respective Supervisor to express that support. Morton additionally touted a need for increased communications in the community about tourism marketing projects. Staff agreed to release a quarterly newsletter updating industry stakeholders by the end of January.

Open Public Comments

Page County resident Cathy Herbert noted that the Tourism Council's agendas and minutes prior to December 2022 were not posted online to the County's agenda center (pagecounty.virginia.gov/AgendaCenter). Fox said print-outs and digital copies of the agendas and minutes were available in the economic development and tourism office and by email, respectively; the information for all meetings moving forward would be posted to the County's agenda center; and that she would look into the possibility of posting information from previous meetings to the site.

Council Members' Time

Council members had no comments.

Adjourn

A motion made by Councilwoman Judy and seconded by Councilwoman Riddle to adjourn passed unanimously.



Where is all the TOT going? This is a question frequently asked in our thriving tourism community. \$1.5 million in TOT — where does it go? Who manages this tax? How is the spending determined? Can we have some? What is TOT?

What is TOT?

Let's start with the basics. TOT stands for Transient Occupancy Tax, also known as "lodging tax" (Page County collects 5 percent from all short-term rentals — including cabins and campgrounds — located outside of a town limit). It is important to note that each of the towns collect their own TOT from the lodging partners within their respective town limits and that Virginia mandates how these funds are spent.

Last year, Page County saw more than \$30 million spent on lodging, resulting in \$1.5 million in TOT revenue collected by the county. Based on legislation, the county earmarks 40 percent of these funds for General Funds (approximately \$600,000), and the remaining balance is spent on tourism initiatives that will attract travelers to our community, increase occupancy at our lodging properties and generate more tourism revenues. After the split, there is about \$900,000 left for the promotion of tourism.

This year marks the first that the county allocates funds in hand, versus projected funds. Previously, there were times when TOT projections were less than actual funds, and the county dipped into general funds in order to fulfill approved budget requests.

One of the first recommendations made by the Page County Office of Economic Development & Tourism in 2021 and supported by the Page County Tourism Council was not to base budgets on projected values. Instead, the tourism team opted to base its budget on the funds collected during the previous fiscal year, rather than a projected amount based on those numbers. This change proved especially vital given the hit to the tourism industry following the coronavirus pandemic. The shift required a lot of budget cuts and strategic planning to become more fiscally conservative with the dollars entrusted in us from our lodging partners.

Who manages this tax? And how is the spending determined?

The Tourism Council is an advisory group that was created in July 2021. Based on legislation, the council is formed by representatives of lodging properties located in the county. The majority of county lodging partners are cabin owners, which is the reason why the council is comprised of many cabin owners, as well as an industry representative — Shenandoah National Park's concessioner, Delaware North.

The Department of Economic Development & Tourism proposes TOT spending plans to the council based on requests from industry partners and the council then decides to recommend or not recommend particular projects to the Page County Board of Supervisors. Supervisors then make a final decision whether to fund recommended projects. The council is fast-approaching its two-year mark since forming in 2021 (each term is two years). The council's by-laws state that each appointment can be extended for one additional term. These terms are set for reappointment in July 2023. If you have interest in joining the tourism council we strongly urge you to reach out to your District Supervisor for consideration.

Can we have some?

Yes, if you want to utilize the funds to attract travelers to our locality, increase occupancy at lodging properties and generate tourism revenues in Page County. We have created a TOT Grants program to apply for funding. Please contact our office for more information. We have received great feedback on this program from our neighboring jurisdictions. Rockingham County has adopted aspects of our program for its locality as well, calling it "new and exciting."

Rest assured, we have been very busy promoting our area, but recognize that in the midst of all of these efforts, we haven't always communicated them to you, our partners. We work each day to promote Page Valley as a premier destination. And we will be making a bigger effort to communicate with you. Our goal is to send out quarterly updates, but we also need to hear from you, our industry partners. Our doors are always open, and we are always looking for more content to feature. A lot has been done, but there is so much more to come. In this newsletter you will get a glance of all the work that has been done so far and a glimpse of the work to come. Our department as well as the Page County Administration is focused on goals to promote, grow and protect Page Valley. We are here because of you, and we want to serve you based on your needs.

Sincerely,

MARKETING PLAN

The Page County tourism team in May 2022 finalized its inaugural marketing plan. The 2022-23 plan serves as a strategic roadmap that defines the county's marketing goals and objectives and outlines a phased tactical plan aimed at inspiring overnight visitation to Page County.



Want to receive a copy of our 2022-23 marketing plan? Email armstrong@pagecounty.virginia.gov.

ADVERTISING

2022

- **Shenandoah Valley Travel Association's Email Marketing Cooperative:** quarterly ads in four email deployments collectively reached 1 million travelers interested in traveling to the Shenandoah Valley.
- **Blue Ridge Country magazine:** full-page ad in the magazine's September/October 2022 issue.
- **Old Town Crier magazine:** half-page ad in the regional magazine's September 2022 issue.
- **Blue Ridge Digest:** three contributed stories spotlighting the Town of Shenandoah Museum, the Blue Ridge Whisky Wine Loop and outdoor recreation, featured in the fall installment of the travel publication.
- **Influencer:** Kendall Gray Outdoors, YouTube advertising following November 2022 visit

2023

(as of Jan. 26, 2023)

- **Virginia Travel Guide:** two-page ad in Virginia's official travel guide, the Virginia Tourism Corporation's primary consumer fulfillment piece (thousands distributed each week, beginning January 2023).
- **Shenandoah Valley Travel Guide:** inside cover and half-page ad in the regional guide (150,000 copies to be distributed at regional welcome centers and attractions, AAA offices, Virginia Welcome Centers and more, beginning April 2023).
- **Virginia Restaurant, Lodging & Travel Association's Travel Guide:** half-page ad (200,000 copies to be distributed statewide, including a dominant presence in all 12 Virginia Welcome Centers, plus all 33 Safety Rest Areas, beginning spring 2023).
- **Shenandoah Valley Travel Association's Email Marketing Cooperative:** quarterly ads in four email deployments collectively reached 1 million travelers interested in traveling to the Shenandoah Valley.
- **VisitShenandoah.org:** banner ads targeting overnight travelers.

- **VisitShenandoah.org**: banner ads targeting overnight travelers.
- **VisitSkylineDrive.org**: banner ads targeting Shenandoah National Park travelers.
- **Blue Ridge Parkway 2023 Travel Planner**: photo listing in the annual publication (300,000 copies printed and fully distributed beginning January/February 2023).



Virginia Travel Guide, 2023, two-page spread

CONTENT CREATION

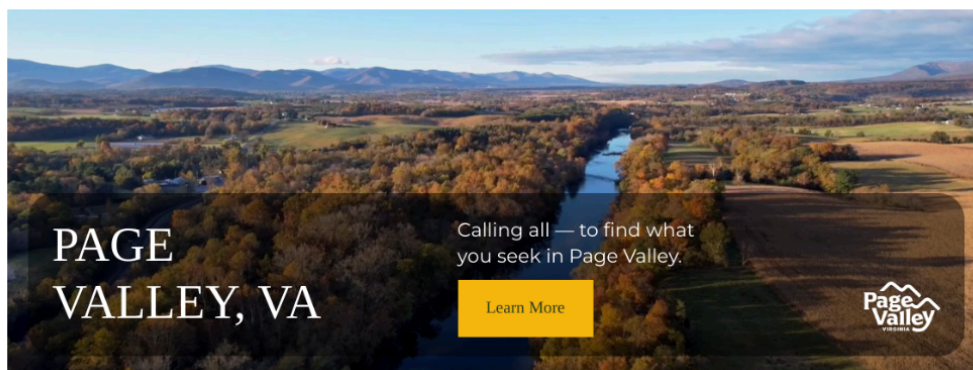
- **Page Valley branding**: working with a team from Simpleview, Page Valley's branding and visual identity was finalized in summer 2022, following an onsite discovery and destination immersion in May, when a project team visited Page, touring and staying in the area. Branding includes the primary Page Valley logo as well as a PV bug and Made in Page Valley bug, color palette, fonts, creative concepts for marketing materials and brand guidelines.
- **Website**: Page Valley's new tourism website is currently in its soft-launch phase, headed toward a full launch in mid-February. The site was created in cooperation with Simpleview, including design services, development core engagement, CMS modules and integrations, social integrations and website database, including CRM licensing.
- **Photography and videography**: Working with Harrisonburg-based The Downtown Creative, the Page tourism team to date has captured more than 6,100 professional photos of Page County businesses, attractions, events and lodging, as well as videography at more than 50 locations, including seasonal drone footage.
- **Blogs and features**: Regional and local blogs are published online monthly, featuring Page County businesses, industry partners, attractions, travel ideas and itineraries. Look for new content throughout 2023. The Page County Office of Economic Development and Tourism additionally coordinates with regional industry leaders and the Virginia Tourism Corporation to provide content spotlighting Page Valley as a premier destination in the Shenandoah Valley and Virginia, including copy and photography. Have a feature story idea? Email rarmstrong@pagecounty.virginia.gov.



Are you ready to showcase your tourism-related business or short-term rental? We are seeking Page Valley attractions, experiences, lodging options and events to showcase in 2023 in our ongoing videography and photography projects. **Participants will receive video and photography content at no cost to also feature in their respective marketing efforts, including social media posts, website placement and print and digital advertisements.** Email ramstrong@pagecounty.virginia.gov for more information.

MARKETING RESEARCH

- **AirDNA:** the Page County tourism team utilizes AirDNA to track short-term rental data and offer unique insights in property-level data, helping our team understand local market trends and use the information to inform marketing strategies, such as when to roll out seasonal ads. The platform provides custom reporting and interactive dashboards covering short-term rentals in Page County listed on Airbnb and Vrbo.
- **Website SEO:** Page Valley is working monthly with Simpleview in Search Engine Optimization efforts. Organic optimization activities are customized for Page County, including website reporting, constant monitoring, competitive analysis, keyword research and analysis, content review and consultation, meta tag creation and implementation and on-page optimization.
- **Marketing consultancy:** in cooperation with The Downtown Creative, Page Valley works quarterly in marketing positioning, strategy and content development, with an emphasis on social media campaigns.



The Page County Office of Economic Development & Tourism has soft-launched Page Valley's new tourism website. We are working on the site every day until our hard-launch in February. If you are a tourism-related business or lodging owner, please **reach out to us with information about your listing** by emailing ehenry@pagecounty.virginia.gov.

TOT 2022 GRANTS / FUNDING

The County of Page each year earmarks \$25,000 in Transient Occupancy Tax revenue for each of the towns of Luray, Stanley and Shenandoah, as well as funds the Visitor Center at the Luray-Page County Chamber of Commerce in Downtown Luray. Additional funds are allocated through a quarterly TOT application process.

- **Luray:** the town used its \$25,000 allocation toward its new, \$30,000 website (townofluray.com).
- **Stanley:** the town opted to use about \$12,000 to fully fund its new website (townofstanley.com).
- **Shenandoah:** the town used its \$25,000 allocation toward several projects. Economic Development and Tourism staff led the town's rebranding and development and launch of a new town website (townofshenandoah.com), created rack cards and post cards and worked with Harrisonburg-based The Downtown Creative in photography and videography projects to market town businesses, attractions and events.
- **Luray-Page County Chamber of Commerce:** \$170,725.69 in TOT revenue funded operations at the Visitor Center in Downtown Luray, including staff and contractual obligations for advertisements.
- **Luray Triathlon / SwimFest / Half-Marathon:** collectively, \$17,500 in TOT-funded efforts helped market the two-day Luray Triathlon at Luray's Lake Arrowhead in August, as well as June's SwimFest at the lake and September's Half Marathon and 5K in Downtown Luray.
- **Mid-Atlantic Swap Meet:** \$4,000 in TOT funding went toward marketing efforts for the Shenandoah Valley Racket Tens' Mid-Atlantic Pre-War Swap Meet, held in May at the Luray VFW.
- **Creative Community Partnership Grant:** the Virginia Commission for the Arts each year matches up to \$4,500, subject to funds available, the tax monies given by independent town, city, county and tribal governments to independent arts organizations. The County in fiscal 2022 matched the \$4,500 requirement using TOT revenue, awarding \$4,500 to Performing Arts Luray (PAL) and \$4,500 to Luray's Tracks Theater.

HOTEL STUDY

The Page County Office of Economic Development and Tourism in 2022 retained the services of Hotel & Leisure Advisors LLC to conduct and market a feasibility study for the development of a destination resort in Page County. The precise location of the destination resort was not determined as of the date of inspection, but the 348-acre Caverns Country Club Resort was available at the time of the market visit. Given its size, leisure orientation, location along the Shenandoah River and its availability, Leisure Advisors utilized that location as a representative site for the proposed development.

Based on an analysis of regional resorts, the study recommends the property be developed as an indoor waterpark resort. "Such a development would provide the market with upscale quality guest rooms, attractive meeting facilities, and a year-round family-oriented attraction that would complement the region's popular attractions, the Shenandoah National Park and Luray Caverns," the report's synopsis reads. "Although we considered alternative resort development options that would not include an indoor waterpark, the performance of the regional resorts without indoor waterparks is well below that of resorts with the indoor waterpark amenity. We forecast the subject site would benefit from an indoor waterpark amenity and allow for higher occupancy and ADR levels."

Study findings point to a recommended development of a 300-room hotel adjoining a 60,000-square-foot (net) indoor waterpark with meeting rooms, restaurants and other amenities associated with a destination indoor waterpark resort.

Interested in reading the full report? Email ramstrong@pagecounty.virginia.gov.

CAMPAIGNS

- **Vacation Giveaway / Survey:** Sweepstakes campaign (June 2022-July 2023) aimed at collecting Page County traveler analytics by incentivizing visitors to participate in a short survey.
- **#WHYPageCounty:** Video series spotlighting local businesses and stories, promoting Page as not only a premier overnight destination, but an ideal place to work and live.
- **Visit Page Valley:** Video series showcasing Page Valley lodging, attractions, events and visitors' stories in an ongoing effort to encourage overnight and repeat visitation.



EVENTS

- **Taste of the Valley Wine, Beer and Spirits Festival:** the Page County Office of Economic Development and Tourism in June 2022 partnered with the Page Valley Fair Association to host the Taste of the Valley festival at the fairgrounds in Luray, featuring Shenandoah Valley producers, live music and vendors and growing the event by about 87 percent, from about 150 to 280 festival-goers. The event is set to return in June 2023.
- **Tourism Summit 2022:** the Page County tourism team in June 2022 hosted its inaugural Tourism Summit event at Luray Caverns' Burner Barn. The event spotlighted industry partners and updated community members about new and ongoing efforts, including branding, website development and marketing plans.
- **Website Launch 2023:** A launch party to celebrate the county's new tourism website is set for **4 to 6 p.m. on Thursday, Feb. 23** at the Mimslyn Inn. If you are an industry partner who would like to attend, please RSVP by Feb. 9 to English Henry at ehenry@pagecounty.virginia.gov.

PARTNERSHIPS

- [Virginia Tourism Corporation](#)

- [Shenandoah Valley Travel Association](#)
 - [Shenandoah Valley Travel Partnership](#)
 - [Virginia Restaurant, Lodging and Travel Association](#)
 - [Shenandoah Valley Fields of Gold](#)
 - [Shenandoah Valley Farm2Fork Affair](#)
 - [Shenandoah Valley Partnership](#)
-

LOOKING AHEAD

In 2023 we are excited to continue and committed to promoting Page Valley as a premier overnight destination and an ideal place to live and work. We are committed to the business owners in our community. This year some of our chief projects include the creation and distribution of **Page Valley visitor guides and maps** highlighting chief attractions, public parks and boat landings and must-see stops; a **visual identity photography project** that will provide free professional photography services to all Page County lodging owners who opt in; **strategic marketing campaigns**, including a geo-location project; new **grant opportunities**; and **community outreach**. Our tourism team is here for and because of you. Please reach out to us with any questions or ideas.

MARK YOUR CALENDARS

Farm2Fork Workshop

Walk-up event to March 14 trade show,
connecting Page County sellers with producers

5:30-7:30 p.m., Wednesday, Feb. 1

Board of Supervisors' Room, Government Center, Luray

<https://F2FWorkshopLuray.eventbrite.com>

RSVP/more information: ehenry@pagecounty.virginia.gov

Page Valley Website Launch Party

4-6 p.m., Thursday, Feb. 23

Mimslyn Inn, Blue Ridge Room, Luray

RSVP by Feb. 9 to ehenry@pagecounty.virginia.gov

Farm2ForkAffair

The Shenandoah Valley's Premier, Local Food Trade Show

10:30 a.m.-2:30 p.m. Tuesday, March 14

Rockingham County Fairgrounds, Harrisonburg

farm2forkaffair.com

Taste of the Valley Wine, Beer and Spirits Festival

4-9 p.m., Saturday, June 17

Page Valley Fairgrounds, Luray

Interested vendors: ehenry@pagecounty.virginia.gov

[Tickets](#)

PAGE COUNTY TOURISM COUNCIL

Chair: Helen Morton (Industry Representative)

Vice Chair: Karen Riddle (District 2)

Members

Seretha Judy (District 1)

Randy Howan (District 3)

Bart Price (District 4)

Charlie Jenkins (District 5)

J.D. Cave (At-Large)

The Page Valley Tourism Council meets at 4 p.m. on the second Wednesday of each month, unless otherwise noted, in the Page County Board of Supervisors' Room, located on the second floor of the Page County Government Center in Luray.

The mission of the Page Valley tourism team, made up of staff members of the Page County Office of Economic Development & Tourism and the Page County Tourism Council, is to promote Page Valley as a premier destination of choice for leisure travel, fresh-air excursions, weddings and domestic/international tour and travel. We are dedicated to our community commitment to maintain a positive quality of life for residents, respect for sustaining a rich heritage and support for Page Valley tourism and hospitality partners, who deliver economic value, vitality and growth to Page County and its three towns.

PAGE COUNTY OFFICE OF ECONOMIC DEVELOPMENT & TOURISM

Director of Economic Development and Tourism:

Nina Long Fox

nfox@pagecounty.virginia.gov

Communications and Marketing Coordinator:

Rebecca Armstrong

ramstrong@pagecounty.virginia.gov

Economic Development and Tourism Specialist:

English Henry

ehenry@pagecounty.virginia.gov

The Page County Office of Economic Development and Tourism is open from 8 a.m. to 5 p.m. Mondays through Fridays and is located on the second floor of the Page County Government Center in Luray. Reach the office at 540.743.1216 to make an appointment.

ABOUT OUR TEAM

Page Valley is the lead marketing and promotional Destination Marketing Organization (DMO) for Page County, Virginia and is funded by Transient Occupancy Tax in Page County. The Page County Office of Economic Development & Tourism oversees the Page Valley DMO with assistance from the Page County Tourism Council, a seven-member advisory group made up of lodging owners in the county's five districts — appointed by the Page County Board of Supervisors — as well as industry partners. Together, Page County staff and council members work to serve our partners in Page Valley, as well as the thousands of visitors who stay with us each year.



VIRGINIA IS FOR LOVERS

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Page County Office of Economic Development & Tourism

103 South Court St., Suite E, Room 221 Luray, VA 22835

Chapter 105 taxation

Article V. Transient Occupancy Tax

Definitions.

The following words and phrases when used in this Article, for the purposes of this Article, have the meanings respectively ascribe to them in this Section, except in those instances where the context clearly indicates a different meaning:

Accommodations means any room or rooms, lodgings, accommodations, or space at a Lodging Facility for which tax is imposed on the retail sale of the same pursuant to this Article.

Accommodations fee means the room charge less the discount room charge, if any, provided that the accommodations fee must not be less than \$0.

Accommodations intermediary means any person other than an accommodations provider that (i) facilitates the sale of an accommodation and (ii) either (a) charges a room charge to the customer, and charges an accommodations fee to the customer, which fee it retains as compensation for facilitating the sale; (b) collects a room charge from the customer; or (c) charges a fee, other than an accommodations fee, to the customer, which fee it retains as compensation for facilitating the sale. For purposes of this definition, “facilitates the sale” includes brokering, coordinating, or in any other way arranging for the purchase of the right to use accommodations via a transaction directly, including one or more payment processors, between a customer and an accommodations provider.

Accommodations intermediary does not include a person:

- (1) If the accommodations are provided by an accommodation provider operating under a trademark, trade name, or service mark belong to that person;
- (2) Who facilitates the sale of an accommodation if (i) the price paid by the customer to such person is equal to the price paid by such person to the accommodations provider for the use of the accommodations and (ii) the only compensation received by such person for facilitating the sale of the accommodation is a commission paid from the accommodation provider to such person; or
- (3) Who is licensed as a real estate licensee pursuant to Article 1 (§ 54.1-2100 *et seq.*) of Chapter 21 of Title 54.1 of the Virginia Code, when acting within the scope of such license.

Accommodations provider means any person that furnishes accommodations to the general public for compensation. The term “furnishes” includes the sale of use or possession or the sale of the right to use or possess.

County means the County of Page, Virginia.

“*Commissioner of the Revenue*” shall mean the Commissioner of the Revenue of the County of Page, Virginia, or any duly authorized deputies or agents.

Director means Director of the local Department of Tax Administration or any of the duly authorized deputies or agents of the Director.

Discount room charge means the full amount charge by the accommodation provider to the accommodation intermediary, or an affiliate thereof, for furnishing the accommodations.

Lodging Facility means any public or private hotel, inn, apartment hotel, hostelry, tourist camp, tourist cabin, tourist home or house, camping grounds, club, motel, rooming house, any place that offers Short-Term Lodging, or other place within the County offering accommodations for one or more persons at any one time, and the owner and operator thereof, who, for compensation, furnishes accommodations to any transients as hereinafter defined.

Person means individuals, firms, partnerships, associations, corporations, persons acting in representative capacity and combinations of individuals of whatever form and character.

Room charge means the total charge made to, or total price paid by or for, a transient in a retail sale for the use or possession of accommodations at any such Lodging Facility before taxes. "Room charge" includes any fee charged to the customer and retained as compensation for facilitating the sale, whether described as an accommodations fee, facilitation fee, or any other name.

Retail Sale means a sale to any person for any purpose other than for resale.

Transient means any person who for any period of less than thirty (30) consecutive days either at his own expense or at the expense of another, obtains accommodations in any Lodging Facility as hereinabove defined, for which a charge is made.

Levy; Amount of Tax.

- (a) Pursuant to Virginia Code § 58.1-3819, in addition to all other taxes, there is hereby imposed and levied a tax equivalent to percent of the total room charge paid by or for any such transient for the use or possession of accommodations; provided however, that the tax imposed by this subsection will not be imposed on any transient occupancy in any Lodging Facility that is located within any town that has imposed a tax on transient occupancy.

Exemptions.

No tax is payable hereunder on the total room charge paid for accommodations to any hospital, medical clinic, convalescent home, or home for the aged.

Collection of Tax

- (a) For any retail sale of accommodations facilitated by an accommodation intermediary, the accommodations intermediary will be deemed a facility making a retail sale of an accommodation. The accommodations intermediary must collect the tax imposed pursuant to this Article, computed on the total room charge, from the person paying for the accommodations at the time payment for such accommodations is made and shall be liable for the same.

- (b) For any retail sale of accommodations not facilitated by an accommodation intermediary, the accommodations provider must collect the tax imposed pursuant to this Article, computed on the total room charge, from the person paying for the accommodations at the time payment for such accommodations is made and shall be liable for the same.

Report and remittance of tax.

- (a) For any retail sale of accommodations facilitated by an accommodations intermediary, the accommodations intermediary must remit the tax imposed pursuant to this Article to the Commissioner.
- (b) For any retail sale of accommodations not facilitated by an accommodations intermediary, the accommodations provider must remit the tax imposed pursuant to this Article to the Commissioner.
- (c) For any transaction for the retail sale of accommodations involving two or more parties that meet the definition of accommodations intermediary, nothing in this Article prohibits such parties from making an agreement regarding which party will be responsible for collecting and remitting the tax, so long as the party so responsible is registered with the Commissioner for purposes of remitting the tax. In such event, the party that agrees to collect and remit the tax will be the sole party liable for the tax, and the other parties to such agreement will not be liable for such tax.
- (d) The person collecting any such tax required pursuant to this Article must make out a report on such forms and setting forth such information as the Commissioner may prescribe and require, showing the amount of total room charges collected, and the tax required to be collected, and must sign and deliver the same to the Commissioner with a remittance of such tax.
- (e) Such reports and remittances must be made monthly on or before the 20th day of the month and covering the amount of tax collected during the preceding month. If the remittance is by check or money order; it must be payable to the County and all remittances received hereunder by the Commissioner must be promptly delivered to the Treasurer.
- (f) Each accommodations intermediary must submit to the Commissioner the property addresses and gross receipts for all accommodations facilitated by the accommodations intermediary in Page County on a monthly basis.

Interest and penalties upon failure or refusal to remit tax.

If any accommodations provider or accommodations intermediary fails or refuses to remit to the Commissioner, the tax required to be collected and paid under this Article within the time and the amount specified in this Article, the Commissioner will add a penalty of _____ percent, and if the tax remains delinquent and unpaid for a period of one month from the date the same is due and payable, interest will be charged on the unpaid balance at the applicable interest rate. Such interest will accrue from the date on which the tax was due and payable.

When the Commissioner to determine the amount of tax due.

If any person required to collect and remit the tax imposed by this Article fails to file a statement and a remittance, or if the Commissioner has reasonable cause to believe that an erroneous statement has been filed; the Commissioner may proceed to determine the amount due to the County pursuant to VA. Code § 58.1-3903.

Tax immediately due and payable upon cessation of business.

Whenever any person required to collect and pay to the County a tax under Section _____ quits or otherwise disposes of the business, any tax payable under the provisions of this Article to the County becomes immediately due and payable, and such person must immediately make a report and pay the tax due.

Powers and duties of Commissioner generally; rules and regulations.

The Commission will ascertain the name of every person operating a Lodging Facility in the County liable for the collection of the tax levied by this Article. The Commissioner or Treasurer has the power to adopt rules and regulations not inconsistent with the provisions of this Article and the Code of Virginia for the purpose of carrying out and enforcing the payment, collection and remittance of the tax herein levied; and a copy of such rules and regulations will be on file and available for public examination in the Commissioner's office during regular office hours. Failure or refusal to comply with any rules and regulations promulgated under this Section is a violation of this Article.

Penalty for violation of Article.

Any person convicted of willful failure or refusal to file a tax return at the times required by this Article will be subject to criminal penalties. IF the tax lawfully assessed in connection with the return that was not filed \$1,000 or less, then such failure or refusal to file will be punishable as a Class 3 misdemeanor. If the tax lawfully assessed in connection with the return that was not filed is more than \$1,000, then such failure or refusal to file will be punishable as a Class 1 misdemeanor. In determining the penalty to be applied in the event that a person has not filed a tax return as required by this Article, the penalty will be based on the amount due to the County as determined by the Commissioner. Each such failure or refusal will constitute a separate offense. Such conviction will not relieve any such person from the payment, collection, or remittance of such tax, plus penalties and interests as provided in this Article.